

GENERAL ACCOUNTING OFFICE
WASHINGTON

OFFICE OF
COMPTROLLER GENERAL OF THE UNITED STATES

May 31, 1946.

UNITED STATES GOVERNMENT SALARY TABLES
Executive Branch of the Government
EFFECTIVE ON AND AFTER JULY 1, 1946

40-HOUR WEEK - GENERAL ACCOUNTING OFFICE SALARY TABLE NO. 26

1. For the information of those officers and employees of the Executive Branch of the Government concerned in the preparation, certification, and payment of civilian pay rolls and pay vouchers covering per annum employees, the accompanying salary tables are published to supersede, after June 30, 1946, those heretofore prescribed by this office.

2. The salary tables herein show for each salary rate the necessary figures for a full biweekly pay period under the Federal Employees Pay Act of 1945, as amended and supplemented by the Federal Employees Pay Act of 1946. Hourly and daily unit rates are also shown. Tax deductions indicated are in accordance with the "Revenue Act of 1945".

3. In order that proper examination, certification, and audit may be made of pay rolls or pay vouchers, it is necessary that there be indicated on comprehensive pay rolls or individual pay vouchers the tax code for the respective payees, as follows:

Persons claiming no income tax withholding exemption..	0
Persons claiming from 1 through 9 exemptions.....	1, 2, etc.
Persons claiming 10 or more exemptions.....	10
Persons not subject to tax withholding.....	X (or XT)


Acting Comptroller General of the United States

GENERAL ACCOUNTING OFFICE
SALARY TABLE NO. 26

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2600	1.6332692	13.0641538	2.0720549	3597.20	130.66	6.84	124.12	101.12	105.12	109.12	112.82	116.52	120.12	123.82	124.12	124.12	124.12	124.12
2700	1.6935576	13.5484615	2.0488896	3522.60	135.48	6.78	128.70	23.70	19.70	15.70	12.00	8.30	4.60	1.00	.00	.00	.00	.00
3090								105.00	109.00	113.00	116.70	120.40	124.10	127.70	128.70	128.70	128.70	128.70
2800								108.08	112.08	116.08	119.98	123.58	127.28	130.88	133.28	133.28	133.28	133.28
3200	1.7538461	14.0307692	2.0257442	3648.00	140.30	7.02	133.28	26.00	22.00	18.00	14.00	10.40	6.70	3.00	.00	.00	.00	.00
2900								111.87	115.87	119.87	123.87	127.47	131.17	134.87	137.87	137.87	137.87	137.87
3310	1.6141346	14.5130769	2.0025989	3773.40	145.13	7.26	137.87	26.80	22.70	18.70	14.70	11.00	7.40	3.70	.10	.00	.00	.00
3000								115.65	119.75	123.75	127.75	131.45	135.05	138.75	142.55	142.45	142.45	142.45
3420	1.6744230	14.9953846	1.9794536	3898.80	149.95	7.50	142.45	27.50	23.50	19.50	15.40	11.70	8.10	4.40	.80	.00	.00	.00
3100								119.53	123.53	127.53	131.63	135.33	138.93	142.63	146.23	147.03	147.03	147.03
3530	1.9347115	15.4776923	1.9563082	4024.20	154.77	7.74	147.03	28.30	24.20	20.20	16.20	12.40	8.70	5.10	1.40	.00	.00	.00
3200								123.32	127.42	131.42	135.42	139.22	142.92	146.52	150.22	151.62	151.62	151.62
3640	1.9950000	15.9600000	1.9331629	4149.60	159.60	7.98	151.62	29.80	25.70	21.70	17.70	13.80	10.10	6.50	2.80	.00	.00	.00
3300								126.39	130.49	134.49	138.49	142.39	146.09	149.69	153.39	156.19	156.19	156.19
3750	2.0552884	16.4423076	1.9100175	4275.00	164.42	8.23	156.19	30.60	26.50	22.50	18.40	14.50	10.80	7.10	3.50	.00	.00	.00
3400								130.27	134.27	138.27	142.37	146.27	149.97	153.67	157.27	160.77	160.77	160.77
3860	2.1155769	16.9246153	1.8868722	4400.40	169.24	8.47	160.77	31.80	27.20	23.20	19.20	15.20	11.50	7.80	4.20	.50	.00	.00
3500								134.05	138.15	142.15	146.15	150.15	153.85	157.55	161.15	164.85	165.35	165.35
3970	2.1758653	17.4069230	1.8637268	4525.80	174.06	8.71	165.35	32.00	28.00	24.00	20.00	16.00	12.20	8.50	4.90	1.20	.00	.00
3600								137.94	141.94	145.94	149.94	154.04	157.74	161.44	165.04	168.74	169.94	169.94
4030	2.2361538	17.8692307	1.8405615	4651.20	178.89	8.95	169.94	32.80	28.70	24.70	20.70	16.70	12.90	9.20	5.60	1.90	.00	.00
3700								141.72	145.82	149.82	153.82	157.82	161.62	165.32	169.02	172.62	174.52	174.52
4190	2.2964423	18.3715384	1.8174561	4776.60	183.71	9.19	174.52	34.30	30.30	26.20	22.20	18.20	14.20	10.60	6.90	3.30	.00	.00
3800								144.80	148.80	152.90	156.90	160.90	164.90	168.50	172.20	175.80	179.10	179.10
4500	2.3567307	18.8538461	1.7942908	4902.00	188.53	9.43	179.10	35.00	31.00	27.00	23.00	19.00	14.90	11.30	7.60	3.90	.30	.00
3900								148.69	152.69	156.69	160.69	164.69	168.79	172.59	176.09	179.79	183.39	183.39
4410	2.4170192	19.3361538	1.7711455	5027.40	193.36	9.67	183.69	35.80	31.80	27.70	23.70	19.70	15.70	11.90	8.30	4.60	1.00	.00
4000								152.47	156.47	160.47	164.47	168.47	172.47	176.37	179.87	183.67	187.27	188.27
4520	2.4773076	19.8184615	1.7480001	5152.80	198.18	9.91	188.27	37.10	33.10	29.10	25.00	21.00	17.00	13.10	9.50	5.80	2.20	.00
4100								155.75	159.75	163.75	167.85	171.85	175.85	179.75	183.35	187.05	190.65	192.85
4630	2.5375961	20.3007692	1.7248548	5278.20	203.00	10.15	192.85	37.10	33.10	29.10	25.00	21.00	17.00	13.10	9.50	5.80	2.20	.00
4200								155.75	159.75	163.75	167.85	171.85	175.85	179.75	183.35	187.05	190.65	192.85
4740	2.5978846	20.7830769	1.7017094	5403.60	207.83	10.40	197.43	37.10	33.10	29.10	25.00	21.00	17.00	13.10	9.50	5.80	2.20	.00
4400								160.33	164.33	168.33	172.43	176.43	180.43	184.33	187.93	191.63	195.23	197.43
4980	2.7184615	21.7476923	1.6554187	5654.40	217.47	10.88	206.59	39.00	35.00	30.90	26.90	22.90	18.90	14.90	11.20	7.50	3.90	.20
4600								167.59	171.59	175.69	179.69	183.69	187.69	191.69	195.39	199.09	202.69	206.39
5180	2.8390384	22.7123076	1.6091281	5905.20	227.12	11.36	215.76	40.90	36.80	32.80	28.80	24.80	20.80	16.70	12.90	9.20	5.60	1.90
4800								174.86	178.86	182.86	186.86	190.86	194.86	199.06	202.66	206.56	210.16	213.86
5390	2.9541346	23.6330769	1.5649415	6144.60	236.33	11.82	224.51	42.70	38.70	34.70	30.70	26.70	22.60	18.60	14.60	11.00	7.30	3.60
5000								181.81	185.81	189.81	193.81	197.81	201.91	205.91	209.91	213.51	217.21	220.91
5600	3.0692307	24.5538461	1.5207549	6384.00	245.63	12.28	233.25	44.60	40.60	36.60	32.60	28.50	24.50	20.50	16.50	12.70	9.00	5.40
5200								188.65	192.65	196.65	200.65	204.75	208.75	212.75	216.75	220.45	224.25	227.85
5810	3.1845269	25.4746153	1.5104182	6623.40	254.74	12.74	242.00	46.50	42.50	38.50	34.40	30.40	26.40	22.40	18.40	14.40	10.70	7.10
5400								195.50	199.50	203.50	207.60	211.60	215.60	219.60	223.60	227.60	231.30	234.90
6020	3.2994230	26.3953846	1.5104182	6862.80	263.95	13.20	250.75	48.40	44.40	40.30	36.30	32.30	28.30	24.30	20.20	16.20	12.40	8.80
5600								202.45	206.45	210.45	214.45	218.45	222.45	226.45	230.65	234.65	238.55	241.95
6230	3.4145192	27.3161538	1.5104182	7102.20	273.16	13.66	259.50	50.30	46.20	42.20	38.20	34.20	30.20	26.10	22.10	18.10	14.10	10.50
5800								209.20	213.20	217.30	221.30	225.30	229.30	233.40	237.40	241.40	245.40	249.00
6440	3.5296153	28.2369230	1.5104182	7341.60	282.36	14.12	268.24	52.10	48.10	44.10	40.10	36.10	32.00	28.00	24.00	20.00	16.00	12.00
6000								216.14	220.14	224.14	228.14	232.14	236.24	240.24	244.24	248.24	252.24	256.24
6650	3.6447115	29.1576923	1.5104182	7581.00	291.57	14.58	276.99	54.00	50.00	46.00	42.00	37.90	33.90	29.90	25.90	21.90	17.90	13.90
6200								222.99	226.99	230.99	234.99	238.99	243.09	247.09	251.09	255.09	259.09	263.09
6800	3.7598076	30.0784615	1.5104182	7820.40	300.78	15.04	285.74	55.80	52.80	48.80	44.80	40.80	36.70	32.70	28.70	24.70	20.70	16.70
6400								228.94	232.94	236.94	240.94	244.94	248.94	253.04	257.04	261.04	265.04	269.04
7070	3.8749038	30.9992307	1.5104182	8069.80	309.99	15.50	294.49	56.80	52.80	48.80	44.80	40.80	36.70	32.70	28.70	24.70	20.70	16.70
6500								237.69	241.69	245.69	249.69	253.69	257.79	261.79	265.79	269.79	273.79	277.79
7175	3.9324519	31.4596153	1.5104182	8179.50	314.59	15.73	298.86	56.80	52.80	48.80	44.80	40.80	36.70	32.70	28.70	24.70	20.70	16.70
6750								242.06	246.06	250.06	254.06	258.06	262.16	266.16	270.16	274.16	278.16	282.16
7437.50	4.0763221	32.6106769	1.5104182	8478.75	326.10	16.31	309.79	60.60	56.60	52.60	48.50	44.50	40.50	36.50	32.50	28.50	24.40	20.40
7000								249.19	253.19	257.19	261.29	265.29	269.29	273.29	277.29	281.29	285.39	289.39
7700	4.2201923	33.7615384	1.5104182	8778.00	337.61	16.89	320.72	60.60	56.60	52.60	48.50	44.50	40.50	36.50	32.50	28.50	24.40	20.40
7250								260.12	264.12	268.12	272.22	276.22	280.22	284.22	288.22	292.22	296.32	300.32
7982.50	4.3640625	34.9125000	1.5104182	9077.25	349.12	17.46	331.66	64.40	60.40	56.30	52.30	48.30	44.30	40.30	36.20	32.20	28.20	24.20
7500								267.26	271.26	275.36	279.36	283.36	287.36	291.36	295.46	299.46	303.46	307.46
8225	4.5079326	36.0634615	1.5104182	9376.50	360.63	18.04	342.59	68.10	64.10	60.10	56.10	52.10	48.00	44.00	40.00	36.00	32.00	27.90
8000								274.49	278.49	282.49	286.49	290.49	294.59	298.59	302.59	306.59	310.59	314.69
8750	4.7956730	38.3653846	1.5104182	9975.00	383.65	19.19	364.46	71.80	67.90	63.90	59.80	55.80	51.80	47.80	43.80	39.70	35.70	31.70
OVER 8000								292.56	296.56	300								

SELECTED EXCERPTS FROM STATUTES

Federal Employees Pay Act of 1946:

Sec. 2. (a) Each of the existing rates of basic compensation provided by section 13 of the Classification Act of 1923, as amended and supplemented, except those affected by subsection (b) of this section, is hereby increased by 14 per centum or \$250 per annum whichever is the greater, except that no such rate shall be increased by more than 25 per centum. Such augmented rates shall be considered to be the regular rates of basic compensation provided by such section. (NOTE: Subsection (b) referred to herein relates to salaries of charwomen and the clerical-mechanical service.)

Federal Employees Pay Act of 1946:

Sec. 603. (a) (NOTE: These tables are not affected by this subsection.)

(b) Notwithstanding any other provision of this Act, no officer or employee shall, by reason of the enactment of this Act, be paid, with respect to any pay period, basic compensation, or basic compensation plus any additional compensation provided by this Act, at a rate in excess of \$10,000 per annum, except that (1) any officer or employee who was receiving overtime compensation on June 30, 1945, and whose aggregate rate of compensation on such date was in excess of \$10,000 per annum may receive overtime compensation at such rate as will not cause his aggregate rate of compensation for any pay period to exceed the aggregate rate of compensation he was receiving on June 30, 1945, until he ceases to occupy the office or position he occupied on such date or until the overtime hours of work in his administrative workweek are reduced by action of the head of his department or independent establishment or agency, or Government-owned or controlled corporation, and when such overtime hours are reduced such rate of overtime compensation shall be reduced proportionately, and (2) any officer or employee who, because of the receipt of additional compensation in lieu of overtime compensation, was receiving aggregate compensation at a rate in excess of \$10,000 per annum on June 30, 1945, may continue to receive such rate of aggregate compensation so long as he continues to occupy the office or position he occupied on such date but in no case beyond June 30, 1947.

Federal Employees Pay Act of 1946:

Sec. 7. (a) Section 603 (b) of the Federal Employees Pay Act of 1945 is amended by inserting after the words "by reason of the enactment of this Act" the words "or any amendment thereto".

(b) Notwithstanding any other provision of this Act, no officer or employee shall, by reason of the enactment of this Act, be paid with respect to any pay period, basic compensation, or basic compensation plus any additional compensation provided by the Federal Employees Pay Act of 1945, as amended, at a rate in excess of \$10,000 per annum.

ADJUSTED TAPERING SCHEDULE FOR OVERTIME RATES

For employees receiving basic compensation of \$2,980 or more, the following specific schedule of overtime rates based on 416 overtime hours (8 hours a week for 52 weeks) will govern:

BASIC RATES		OVERTIME RATES PER 416 OVERTIME HOURS
OLD	NEW	
\$ -	\$2,980.00	\$894.0000000
2,650	3,021.00	890.8519380
2,760	3,146.40	881.2234752
2,870	3,271.80	871.5950124
2,980	3,397.20	861.9665496
3,090	3,522.60	852.3380868
3,200	3,648.00	842.7096240
3,310	3,773.40	833.0811612
3,420	3,898.80	823.4526984
3,530	4,024.20	813.8242356
3,640	4,149.60	804.1957728
3,750	4,275.00	794.5673100
3,860	4,400.40	784.9388472
3,970	4,525.80	775.3103844
4,080	4,651.20	765.6819216
4,190	4,776.60	756.0534588
4,300	4,902.00	746.4249960
4,410	5,027.40	736.7965332
4,520	5,152.80	727.1680704
4,630	5,278.20	717.5396076
4,740	5,403.60	707.9111448
4,860	5,529.00	698.2826820
5,180	5,906.20	669.3972936
5,390	6,144.60	651.0158828
5,600	6,384.00	632.6340720
-	6,440.00	628.3340000
	and over	628.3340000

The above schedule adjusts the rates of overtime shown in the Federal Employees Pay Act of 1945, between the limits of \$2,980 per annum and \$6,440 per annum, which limits remain in effect under the Federal Employees Pay Act of 1946. Thus, in accordance with the formula on page 11 of H. R. Report No. 726, 79th Congress, the new overtime rates after June 30, 1946, may be computed for any number of overtime hours and for any rates of compensation that are at a rate of \$2,980 per annum or more. The overtime rate for 416 hours for any new basic rate of compensation not shown above may be computed by subtracting from \$894 (the overtime rate for 416 hours at \$2,980) 7.6782 percent of the amount by which such new basic rate is in excess of \$2,980, with the condition that for the basic rates of \$6,440 and over, the overtime rate for 416 hours shall be uniformly \$628.33; subject, however, to section 603 (b) of the Federal Employees Pay Act of 1945, as amended.

NOTE: Section 603 (b) of the Federal Employees Pay Act of 1945, as amended, appears in the column opposite hereto.